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Subject: Cases involving substantial compliance

I put together a list of Tax Court cases that consider substantial compliance in relation to a section 170 contribution. I am sending you the list, just in case you would be interested.

TAX COURT CASES DISCUSSING § 170 AND SUBSTANTIAL COMPLIANCE

Bond v. Commissioner, 100 TC 32 (1993) T's qualified appraiser had performed an appraisal and T attached Form 8283 to the return, containing all necessary information except the appraiser's qualifications; T substantially complied

Fair v. Commissioner, TCM 1993-377 T did not maintain cost basis records for donation of boat; T substantially complied

D'Archangelo v. Commissioner, TCM 1994-572 No qualified appraisal; no substantial compliance

Daniel v. Commissioner, TCM 1997-328 No receipt for donated clothing; T substantially complied

Hewitt v. Commissioner, 109 TC 258 (1997) No qualified appraisal of non-publicly-traded stock and no Summary Appraisal attached to return; no substantial compliance

Jorgenson v. Commissioner, TCM 2000-38 No qualified appraisal and no Appraisal Summary for donation of auto and sliding wall partition; no substantial compliance

Kendrix v. Commissioner, TCM 2006-9 Failure to substantiate several donations; no substantial compliance.

Smith v. Commissioner, TCM 2007-368 No CWA or qualified appraisal; no substantial compliance

**TAX COURT CASES DISALLOWING DEDUCTION UNDER § 170 FOR LACK OF
SUBSTANTIATION; SUBSTANTIAL COMPLIANCE NOT DISCUSSED**

Weyts v. Commissioner, TCM 2003-68 No CWA; no deduction

Stussy v. Commissioner, TCM 2003-232 No CWA; no deduction

Beery v. Commissioner, TCM 2003-331 No CWA; no deduction

Hill v. Commissioner, TCM 2004-156 No CWA; no deduction

Castleton v. Commissioner, TCM 2005-58 Complete failure to substantiate any contributions (virtually no written documentation of any kind): no deduction

Todd v. Commissioner, 118 TC 334 (2002) Only cost basis allowed for donated shares of stock because no substantiation

Addis v. Commissioner, 118 TC 528 (2002) No CWA; no deduction

**TAX COURT CASES DISCUSSING SUBSTANTIAL COMPLIANCE BUT NOT IN
CONTEXT OF § 170**

Taylor v. Commissioner, 67 TC 1071 (1997) (Cited as precedent in Bond; issue was election in computing farm income)

Estate of Chamberlain v. Commissioner, TCM 1999-181 (qualified disclaimer issue)

Estate of Clause v. Commissioner, 122 TC 115 (2004) (election issue)